

**UNIFIED SCHOOL DISTRICT NO. 322**  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS  
AUDIT REPORT JUNE 30, 2010

**KICKHAEFER & ASSOCIATE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS  
MARYSVILLE, KANSAS 66508

**SPECIAL FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

ITEM

## FINANCIAL INFORMATION

## SUPPLEMENTAL INFORMATION

Schedule 1	Comparison of Depository Security with Funds on Deposit	43
------------	---------------------------------------------------------	----

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

FINANCIAL INFORMATION

**KICKHAEFER & ASSOCIATE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

Kenneth L. Kickhaefer, CPA

PO BOX 269, 1100 BROADWAY  
MARYSVILLE, KS 66508-0269

(785) 562-2100  
FAX (785) 562-2166

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

Board of Education  
Unified School District No. 322  
Onaga, Kansas 66521

We have audited the accompanying financial statements of the Unified School District No. 322, Onaga, Kansas, as of and for the year ended June 30, 2010, as listed in the table of contents. These financial statements are the responsibility of the Unified School District No. 322, Onaga, Kansas', management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

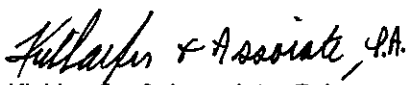
As described more fully in note 1.C, the Unified School District No. 322, Onaga, Kansas, prepares its financial statements using accounting practices prescribed or permitted by the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 322, Onaga, Kansas, as of June 30, 2010, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the Unified School District No. 322, Onaga, Kansas, as of June 30, 2010, and its cash receipts, cash disbursements, and expenditures compared to budget, for the year then ended on the basis of accounting described in note 1.C.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole on the basis of accounting described in note 1.C.

This report is intended solely for the information and use of the Board of Education and management of Unified School District No. 322, Onaga, Kansas, the Kansas Division of Accounts and Reports, and the Kansas State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

  
Kickhaefer & Associate, P.A.  
Marysville, KS  
January 10, 2011

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

(This Page Intentionally Left Blank)

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 1  
PAGE 1 OF 3

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUND GOVERNMENTAL TYPE FUNDS:	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUND	\$ (217,305.89)	\$ 0.00	\$ 2,620,150.22	\$ 2,611,262.10	\$ (208,417.77)	\$ 0.00	\$ (208,417.77)
SUPPLEMENTAL GENERAL	(49,537.51)	0.00	739,377.12	730,000.00	(40,160.39)	0.00	(40,160.39)
SPECIAL REVENUE FUNDS:							
AT RISK (K-12)	86,866.17	0.00	215,031.40	218,847.78	82,849.79	0.00	82,849.79
CAPITAL OUTLAY	456,611.22	0.00	180,962.81	28,762.63	608,811.40	0.00	608,811.40
DRIVER TRAINING	15,000.00	0.00	14,707.10	4,707.10	25,000.00	0.00	25,000.00
FOOD SERVICE	40,000.00	0.00	166,667.59	166,667.59	40,000.00	0.00	40,000.00
PROFESSIONAL DEVELOPMENT	20,000.00	0.00	10,545.16	10,545.16	20,000.00	0.00	20,000.00
SPECIAL EDUCATION	75,168.31	0.00	403,547.66	378,547.66	100,168.31	0.00	100,168.31
VOCATIONAL EDUCATION	50,000.00	0.00	144,259.72	94,428.03	99,831.69	0.00	99,831.69
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	135,771.52	135,771.52	0.00	0.00	0.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	72,568.74	0.00	17,933.65	10,502.39	80,000.00	0.00	80,000.00
TITLE I	0.00	0.00	59,746.00	59,746.00	0.00	0.00	0.00
TITLE I - ARRA	0.00	0.00	14,148.00	10,811.26	3,336.74	0.00	3,336.74
YAR GRANT	0.00	0.00	2,600.00	2,451.65	148.35	0.00	148.35
TITLE IV (DRUG-FREE)	0.00	0.00	1,622.00	1,622.00	0.00	0.00	0.00
CONTINGENCY RESERVE	292,776.00	0.00	0.00	0.00	292,776.00	0.00	292,776.00
RURAL EDUCATION ACHIEVEMENT PROGRAM	0.00	0.00	24,916.00	24,916.00	0.00	0.00	0.00
TITLE II-A	0.00	0.00	16,407.00	16,407.00	0.00	0.00	0.00
TITLE II-D	0.00	0.00	1,502.00	1,502.00	0.00	0.00	0.00
GATE RECEIPT FUNDS	20,589.13	0.00	34,192.46	31,529.12	23,252.47	0.00	23,252.47
SCHOOL PROJECT FUNDS	19,911.89	0.00	46,247.73	45,306.78	20,852.84	0.00	20,852.84

(Continued)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 1  
PAGE 2 OF 3

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUND	BEGINNING	PRIOR YEAR	CASH	EXPENDITURES	ENDING	ADD		ENDING
	UNENCUMBERED CASH BALANCE	CANCELLED ENCUMBRANCES				UNENCUMBERED BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	
GOVERNMENTAL TYPE FUNDS (Continued):								
DEBT SERVICE:								
BOND AND INTEREST	\$ 374,688.23	\$ 0.00	\$ 265,906.19	\$ 257,622.50	\$ 382,971.92	\$ 0.00	\$ 0.00	\$ 382,971.92
FIDUCIARY TYPE FUNDS:								
EXPENDABLE TRUSTS:								
SCHOLARSHIP - KOELLING	19,773.17	0.00	380.49	750.00	19,403.66	0.00	0.00	19,403.66
SCHOLARSHIP - HEFTY	3,392.67	0.00	3,119.38	500.00	6,012.05	0.00	0.00	6,012.05
SCHOLARSHIP - CASEY	3,055.37	0.00	60.53	0.00	3,115.90	0.00	0.00	3,115.90
SCHOLARSHIP - KROTH	43,510.42	0.00	1,245.33	1,618.00	43,137.75	0.00	0.00	43,137.75
SCHOLARSHIP - MARTEN	2,717.30	0.00	1,058.28	500.00	3,275.58	0.00	0.00	3,275.58
SCHOLARSHIP - LADNER	400.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00
NONEXPENDABLE TRUSTS:								
SCHOLARSHIP - LEWIS	61,750.51	0.00	1,223.07	1,652.00	61,321.58	0.00	0.00	61,321.58
SCHOLARSHIP - NOLTE	4,449.61	0.00	86.31	125.00	4,410.92	0.00	0.00	4,410.92
SCHOLARSHIP - EDDY	2,114.66	0.00	41.13	50.00	2,105.79	0.00	0.00	2,105.79
SCHOLARSHIP - GRUTZMACHER-GREGG	8,760.66	0.00	169.87	250.00	8,680.53	0.00	0.00	8,680.53
SCHOLARSHIP - PAULSEN	1,451.79	0.00	27.58	40.00	1,439.37	0.00	0.00	1,439.37
SCHOLARSHIP - DECHANT	2,528.08	0.00	47.81	175.00	2,400.89	0.00	0.00	2,400.89
SCHOLARSHIP - SHANE	35,910.83	0.00	776.14	1,155.00	35,531.97	0.00	0.00	35,531.97
SCHOLARSHIP - CECIL L. PAULSEN	51,739.57	0.00	1,132.54	1,205.00	51,667.11	0.00	0.00	51,667.11
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 1,498,690.93	\$ 0.00	\$ 5,125,609.79	\$ 4,850,376.27	\$ 1,773,924.45	\$ 0.00	\$ 0.00	\$ 1,773,924.45

(Continued)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 1  
PAGE 3 OF 3

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	ENDING CASH BALANCE
COMPOSITION OF CASH:	
CASH IN BANK, MORRILL & JAMES BANK, ONAGA, KANSAS:	
NOW CHECKING ACCOUNTS #5444949, #5394965, & #4350592	
ACCOUNT #5456917	
CERTIFICATE OF DEPOSIT #3002245, DUE 7/28/10, .84% IDLE FUNDS	\$ 957,148.05
CERTIFICATE OF DEPOSIT #4709, DUE 8/17/10, .74% HS ACT FUND	0.00
CERTIFICATE OF DEPOSIT #7263, DUE 1/15/11, 1.74% LEWIS SCHOLARSHIP FUND	600,000.00
CERTIFICATE OF DEPOSIT #7343, DUE 8/15/10, 1.79% LEWIS SCHOLARSHIP FUND	9,666.12
CERTIFICATE OF DEPOSIT #7344, DUE 8/15/10, 1.79% NOLTE SCHOLARSHIP FUND	30,290.48
CERTIFICATE OF DEPOSIT #7345, DUE 8/15/10, 1.79% EDDY SCHOLARSHIP FUND	31,031.10
CERTIFICATE OF DEPOSIT #7346, DUE 8/15/10, 1.79% GREGG SCHOLARSHIP FUND	4,410.92
CERTIFICATE OF DEPOSIT #7347, DUE 8/15/10, 1.79% DeCHANT SCHOLARSHIP FUND	2,105.79
CERTIFICATE OF DEPOSIT #10015, DUE 12/11/10, 1.74% SCHANE SCHOLARSHIP FUND	8,680.53
CERTIFICATE OF DEPOSIT #10043, DUE 1/18/11, 1.74% KOELLING SCHOLARSHIP FUND	2,400.89
CERTIFICATE OF DEPOSIT #10222, DUE 7/19/10, 1.85% CASEY SCHOLARSHIP FUND	35,531.97
CERTIFICATE OF DEPOSIT #3001177, DUE 5/15/11, 1.74% HEFTY SCHOLARSHIP FUND	19,403.66
CERTIFICATE OF DEPOSIT #3001622, DUE 12/11/10, 1.74% MARTEN SCHOLARSHIP FUND	3,115.90
CERTIFICATE OF DEPOSIT #3001904, DUE 5/24/11, 1.74% CECIL L. PAULSEN SCHOLARSHIP FUND	6,012.05
CERTIFICATE OF DEPOSIT #33306874, DUE 9/15/10, 1.74% PAULSEN SCHOLARSHIP FUND	3,275.58
	51,667.11
	1,439.37
	<u>43,137.75</u>
CASH IN BANK, THE FARMERS STATE BANK, HOLTON, KANSAS:	
CERTIFICATE OF DEPOSIT #53284, DUE 8/28/12, 2.93% KROTH SCHOLARSHIP FUND	1,809,317.27
TOTAL CASH	
LESS AGENCY FUNDS per STATEMENT 4	(35,392.82)
TOTAL REPORTING ENTITY CASH (Excluding Agency Funds)	<u>\$ 1,773,924.45</u>



UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

(This Page Intentionally Left Blank)

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUND GOVERNMENTAL TYPE FUNDS:	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX		ADJUSTMENT FOR QUALIFYING BUDGET CREDITS		TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUND	\$ 2,737,482.00	\$	(158,568.00)	\$	32,348.10	\$ 2,611,262.10	\$	0.00
SUPPLEMENTAL GENERAL	730,000.00		0.00		0.00	730,000.00		0.00
SPECIAL REVENUE FUNDS:								
AT RISK (K-12)	370,000.00		0.00		0.00	370,000.00	218,847.78	151,152.22
CAPITAL OUTLAY	466,376.00		0.00		0.00	466,376.00	28,762.63	437,613.37
DRIVER TRAINING	24,000.00		0.00		0.00	24,000.00	4,707.10	19,292.90
FOOD SERVICE	220,000.00		0.00		0.00	220,000.00	166,667.59	53,332.41
PROFESSIONAL DEVELOPMENT	30,000.00		0.00		0.00	30,000.00	10,545.16	19,454.84
SPECIAL EDUCATION	500,000.00		0.00		0.00	500,000.00	378,547.66	121,452.34
VOCATIONAL EDUCATION	140,000.00		0.00		0.00	140,000.00	94,428.03	45,571.97
KPERS SPECIAL RETIREMENT CONTRIBUTION	157,595.00		0.00		0.00	157,595.00	135,771.52	21,823.48
DEBT SERVICE FUNDS:								
BOND AND INTEREST	257,723.00		0.00		0.00	257,723.00	257,622.50	100.50

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

(This Page Intentionally Left Blank)

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 1 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

GENERAL FUND	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS:</u>			
TAXES AND SHARED REVENUE:			
AD VALOREM PROPERTY TAXES -2008	\$ 5,989.55	\$ 17,272.00	\$ (11,282.45)
-2009	293,133.22	280,612.00	12,521.22
DELINQUENT PROPERTY TAX	<u>2,950.35</u>	<u>3,110.00</u>	<u>(159.65)</u>
TOTAL TAXES AND SHARED REVENUE	<u>302,073.12</u>	<u>300,994.00</u>	<u>1,079.12</u>
STATE SOURCES:			
GENERAL STATE AID	1,914,086.00	2,054,978.00	(140,892.00)
SPECIAL EDUCATION AID	<u>239,988.00</u>	<u>249,855.00</u>	<u>(9,867.00)</u>
TOTAL STATE SOURCES	<u>2,154,074.00</u>	<u>2,304,833.00</u>	<u>(150,759.00)</u>
FEDERAL SOURCES:			
ARRA STABILIZATION	<u>131,655.00</u>	<u>131,655.00</u>	<u>0.00</u>
REIMBURSEMENTS	<u>32,348.10</u>	<u>0.00</u>	<u>32,348.10</u>
TOTAL CASH RECEIPTS	<u>2,620,150.22</u>	<u>\$ 2,737,482.00</u>	<u>\$ (117,331.78)</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
SALARIES	693,713.90	\$ 812,335.00	\$ 118,621.10
SALARIES - ARRA	70,357.99	0.00	(70,357.99)
EMPLOYEE BENEFITS	257,020.53	283,250.00	26,229.47
EMPLOYEE BENEFITS - ARRA	23,299.73	0.00	(23,299.73)
PURCHASED PROFESSIONAL & TECH. SERVICES	5,062.87	21,600.00	16,537.13
PURCHASED PROPERTY SERVICES	1,000.00	1,000.00	0.00
OTHER PURCHASED SERVICES	20,262.84	25,000.00	4,737.16
SUPPLIES	9,128.05	64,310.00	55,181.95
PROPERTY (EQUIP. & FURN.)	5,308.35	0.00	(5,308.35)
OTHER	<u>540.00</u>	<u>0.00</u>	<u>(540.00)</u>
TOTAL INSTRUCTION	<u>1,085,694.26</u>	<u>1,207,495.00</u>	<u>121,800.74</u>
STUDENT SUPPORT SERVICES:			
SALARIES	39,971.02	56,600.00	16,628.98
EMPLOYEE BENEFITS	9,202.65	14,139.00	4,936.35
PURCHASED PROFESSIONAL & TECH. SERVICES	0.00	80.00	80.00
SUPPLIES	<u>224.98</u>	<u>500.00</u>	<u>275.02</u>
TOTAL STUDENT SUPPORT SERVICES	<u>49,398.65</u>	<u>71,319.00</u>	<u>21,920.35</u>

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 2 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>GENERAL FUND (Continued)</b>			
<b>EXPENDITURES:</b>			
INSTRUCTIONAL SUPPORT STAFF:			
SALARIES	\$ 66,654.24	\$ 82,770.00	\$ 16,115.76
SALARIES - ARRA	6,162.40	0.00	(6,162.40)
EMPLOYEE BENEFITS	32,040.06	40,517.00	8,476.94
EMPLOYEE BENEFITS - ARRA	2,797.29	0.00	(2,797.29)
PURCHASED PROFESSIONAL & TECH. SERVICES	225.00	0.00	(225.00)
SUPPLIES	4,620.68	3,500.00	(1,120.68)
<b>TOTAL INSTRUCTIONAL SUPPORT STAFF</b>	<b>112,499.67</b>	<b>126,787.00</b>	<b>14,287.33</b>
GENERAL ADMINISTRATION:			
SALARIES	88,459.90	89,444.00	984.10
SALARIES - ARRA	1,460.21	0.00	(1,460.21)
EMPLOYEE BENEFITS	18,589.49	21,867.00	3,277.51
EMPLOYEE BENEFITS - ARRA	1,603.17	0.00	(1,603.17)
PURCHASED PROFESSIONAL & TECH. SERVICES	7,798.25	9,000.00	1,201.75
PURCHASED PROPERTY SERVICES	3,064.29	3,000.00	(64.29)
OTHER PURCHASED SERVICES	3,728.01	5,600.00	1,871.99
SUPPLIES	6,403.19	5,000.00	(1,403.19)
PROPERTY (EQUIP. & FURN.)	54.96	0.00	(54.96)
OTHER	4,296.00	5,500.00	1,204.00
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>135,457.47</b>	<b>139,411.00</b>	<b>3,953.53</b>
SCHOOL ADMINISTRATION:			
SALARIES	159,321.29	170,550.00	11,228.71
SALARIES - ARRA	3,152.75	0.00	(3,152.75)
EMPLOYEE BENEFITS	35,230.14	36,815.00	1,584.86
EMPLOYEE BENEFITS - ARRA	204.48	0.00	(204.48)
OTHER PURCHASED SERVICES	34.15	50.00	15.85
SUPPLIES	7,997.83	10,000.00	2,002.17
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>205,940.64</b>	<b>217,415.00</b>	<b>11,474.36</b>
OPERATIONS AND MAINTENANCE:			
SALARIES	98,015.97	114,300.00	16,284.03
SALARIES - ARRA	8,222.98	0.00	(8,222.98)
EMPLOYEE BENEFITS	35,401.11	51,407.00	16,005.89
EMPLOYEE BENEFITS - ARRA	3,452.58	0.00	(3,452.58)
PURCHASED PROPERTY SERVICES	2,624.01	5,000.00	2,375.99
OTHER PURCHASED SERVICES	29,283.00	30,050.00	767.00
SUPPLIES	1,044.59	1,500.00	455.41
<b>TOTAL OPERATIONS AND MAINTENANCE</b>	<b>178,044.24</b>	<b>202,257.00</b>	<b>24,212.76</b>

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 3 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

GENERAL FUND (Continued)	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<u>EXPENDITURES:</u>			
STUDENT TRANSPORTATION SERVICES:			
VEHICLE OPERATING SERVICES:			
SALARIES	\$ 58,109.30	\$ 68,500.00	\$ 10,390.70
SALARIES - ARRA	4,253.77	0.00	(4,253.77)
EMPLOYEE BENEFITS	7,740.73	8,500.00	759.27
EMPLOYEE BENEFITS - ARRA	326.67	0.00	(326.67)
OTHER PURCHASED SERVICES	6,251.00	7,000.00	749.00
FUEL	31,530.07	40,000.00	8,469.93
PROPERTY (EQUIP. & FURN.)	213.64	0.00	(213.64)
OTHER	292.70	500.00	207.30
VEHICLE SERVICES & MAINTENANCE:			
PURCHASED PROPERTY SERVICES	33,041.40	15,000.00	(18,041.40)
SUPPLIES	19,885.78	20,000.00	114.22
OTHER STUDENT TRANSPORTATION:			
PURCHASED PROFESSIONAL AND TECH. SERVICES	788.50	5,000.00	4,211.50
OTHER PURCHASED SERVICES	1,273.95	2,000.00	726.05
SUPPLIES	952.96	1,500.00	547.04
TOTAL STUDENT TRANSPORTATION SERVICES	<u>164,660.47</u>	<u>168,000.00</u>	<u>3,339.53</u>
OTHER SUPPLEMENTAL SERVICES:			
SALARIES	48,478.83	54,500.00	6,021.17
SALARIES - ARRA	4,434.74	0.00	(4,434.74)
EMPLOYEE BENEFITS	21,245.51	20,943.00	(302.51)
EMPLOYEE BENEFITS - ARRA	1,926.24	0.00	(1,926.24)
TOTAL OTHER SUPPLEMENTAL SERVICES	<u>76,085.32</u>	<u>75,443.00</u>	<u>(642.32)</u>
COMMUNITY SERVICE OPERATIONS	<u>750.38</u>	<u>1,500.00</u>	<u>749.62</u>
OPERATING TRANSFERS:			
CAPITAL OUTLAY	159,101.05	0.00	(159,101.05)
SPECIAL EDUCATION	239,988.00	249,855.00	9,867.00
VOCATIONAL EDUCATION	33,532.85	0.00	(33,532.85)
AT RISK (K-12)	170,109.10	278,000.00	107,890.90
TOTAL TRANSFERS	<u>602,731.00</u>	<u>527,855.00</u>	<u>(74,876.00)</u>
ADJUSTMENT TO COMPLY WITH LEGAL MAX	<u>0.00</u>	<u>(158,568.00)</u>	<u>(158,568.00)</u>
LEGAL GENERAL FUND BUDGET	2,611,262.10	2,578,914.00	(32,348.10)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	<u>0.00</u>	<u>32,348.10</u>	<u>32,348.10</u>
TOTAL EXPENDITURES	<u>2,611,262.10</u>	<u>\$ 2,611,262.10</u>	<u>\$ (0.00)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	8,888.12		
UNENCUMBERED CASH, JULY 1, 2009	<u>(217,305.89)</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ (208,417.77)</u>		

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 4 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>SUPPLEMENTAL GENERAL FUND</b>			
<b>CASH RECEIPTS:</b>			
TAXES AND SHARED REVENUE:			
AD VALOREM PROPERTY TAXES   -2008	\$ 7,049.30	\$ 13,285.00	\$ (6,235.70)
-2009	378,064.16	356,115.00	21,949.16
DELINQUENT PROPERTY TAX	3,925.65	3,325.00	600.65
MOTOR VEHICLE TAX	33,354.22	27,764.00	5,590.22
RECREATIONAL VEHICLE TAX	1,136.79	1,311.00	(174.21)
TOTAL TAXES AND SHARED REVENUE	<u>423,530.12</u>	<u>401,800.00</u>	<u>21,730.12</u>
STATE SOURCES:			
SUPPLEMENTAL GENERAL STATE AID	<u>233,605.00</u>	<u>320,485.00</u>	<u>(86,880.00)</u>
FEDERAL SOURCES:			
ARRA STABILIZATION	<u>82,242.00</u>	<u>0.00</u>	<u>82,242.00</u>
TOTAL CASH RECEIPTS	<u>739,377.12</u>	<u>\$ 722,285.00</u>	<u>\$ 17,092.12</u>
<b>EXPENDITURES:</b>			
INSTRUCTION:			
SALARIES - ARRA	82,242.00	\$ 0.00	\$ (82,242.00)
PURCHASED PROPERTY SERVICES	13,062.87	0.00	(13,062.87)
OTHER PURCHASED SERVICES	21,556.49	16,000.00	(5,556.49)
SUPPLIES	21,024.02	60,000.00	38,975.98
PROPERTY (EQUIP. & FURN.)	9,406.62	50,000.00	40,593.38
OTHER	0.00	30,000.00	30,000.00
INSTRUCTOR SUPPORT STAFF			
PURCHASED PROFESSIONAL & TECH. SERVICES	2,531.29	5,000.00	2,468.71
SUPPLIES	2,560.41	0.00	(2,560.41)
GENERAL ADMINISTRATION:			
PROPERTY (EQUIP. & FURN.)	919.98	0.00	(919.98)
OTHER	2,009.85	0.00	(2,009.85)
SCHOOL ADMINISTRATION:			
OTHER PURCHASED SERVICES	4,332.60	10,000.00	5,667.40
OPERATIONS & MAINTENANCE:			
PURCHASED PROPERTY SERVICES	23,617.64	26,000.00	2,382.36
SUPPLIES	132,974.72	160,000.00	27,025.28
PROPERTY (EQUIP. & FURN.)	885.19	1,000.00	114.81
OTHER SUPPLEMENTAL SERVICES:			
PURCHASED PROPERTY SERVICES	57,516.98	50,000.00	(7,516.98)
OTHER PURCHASED SERVICES	230.65	5,000.00	4,769.35
PROPERTY (EQUIP. & FURN.)	6,487.01	5,000.00	(1,487.01)
OTHER	0.00	9,482.00	9,482.00
TRANSFERS:			
TRANSFER TO PROFESSIONAL DEVELOPMENT	10,023.14	10,000.00	(23.14)
TRANSFER TO DRIVERS EDUCATION	8,521.50	3,000.00	(5,521.50)
TRANSFER TO FOOD SERVICE	7,925.81	19,039.00	11,113.19
TRANSFER TO SPECIAL EDUCATION	163,559.66	175,145.00	11,585.34
TRANSFER TO VOCATIONAL EDUCATION	107,474.87	90,000.00	(17,474.87)
TRANSFER TO TEXTBOOK & STUD. MATERIAL REVOLVING	6,214.40	0.00	(6,214.40)
TRANSFER TO AT RISK (K-12)	44,922.30	5,334.00	(39,588.30)
TOTAL EXPENDITURES	<u>730,000.00</u>	<u>\$ 730,000.00</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	9,377.12		
UNENCUMBERED CASH, JULY 1, 2009	<u>(49,537.51)</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ (40,160.39)</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 5 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>AT RISK (K-12) FUND</b>			
<u>CASH RECEIPTS:</u>			
TRANSFER FROM GENERAL FUND	\$ 170,109.10	\$ 278,000.00	\$ (107,890.90)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	44,922.30	5,334.00	39,588.30
<b>TOTAL CASH RECEIPTS</b>	<u>215,031.40</u>	<u>\$ 283,334.00</u>	<u>\$ (68,302.60)</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
SALARIES	112,045.55	\$ 172,000.00	\$ 59,954.45
EMPLOYEE BENEFITS	42,220.46	33,451.00	(8,769.46)
PURCHASED PROFESSIONAL & TECH. SERVICES	9,600.00	15,000.00	5,400.00
SUPPLIES	1,625.63	35,000.00	33,374.37
PROPERTY (EQUIP. & FURN.)	0.00	20,000.00	20,000.00
OTHER	0.00	24,549.00	24,549.00
STUDENT SUPPORT SERVICES:			
SALARIES	30,807.23	45,000.00	14,192.77
EMPLOYEE BENEFITS	22,190.91	25,000.00	2,809.09
INSTRUCTIONAL SUPPORT STAFF:			
OTHER	358.00	0.00	(358.00)
<b>TOTAL EXPENDITURES</b>	<u>218,847.78</u>	<u>\$ 370,000.00</u>	<u>\$ 151,152.22</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,816.38)		
UNENCUMBERED CASH, JULY 1, 2009	86,666.17		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 82,849.79</u>		



STATEMENT 3  
PAGE 6 OF 20

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>CAPITAL OUTLAY FUND</b>			
<b><u>CASH RECEIPTS:</u></b>			
TAXES AND SHARED REVENUE:			
AD VALOREM PROPERTY TAXES -2008	\$ 1,484.85	\$ 2,852.00	\$ (1,367.15)
-2009	226.03	0.00	226.03
DELINQUENT PROPERTY TAX	581.92	701.00	(119.08)
MOTOR VEHICLE TAX	7,122.16	5,932.00	1,190.16
RECREATIONAL VEHICLE TAX	<u>242.96</u>	<u>280.00</u>	<u>(37.04)</u>
 TOTAL TAXES AND SHARED REVENUE	 <u>9,657.92</u>	 <u>9,765.00</u>	 <u>(107.08)</u>
 OTHER SOURCES:			
INTEREST ON IDLE FUNDS	9,529.27	0.00	9,529.27
SALE OF SURPLUS PROPERTY	1,026.65	0.00	1,026.65
OTHER REVENUE FROM LOCAL SOURCE	1,647.92	0.00	1,647.92
TRANSFER FROM GENERAL FUND	<u>159,101.05</u>	<u>0.00</u>	<u>159,101.05</u>
 TOTAL OTHER SOURCES	 <u>171,304.89</u>	 <u>0.00</u>	 <u>171,304.89</u>
 TOTAL CASH RECEIPTS	 <u>180,962.81</u>	 <u>\$ 9,765.00</u>	 <u>\$ 171,197.81</u>
 <b><u>EXPENDITURES:</u></b>			
INSTRUCTION:			
PROPERTY (EQUIP. & FURN.)	9,338.71	\$ 196,544.00	\$ 187,205.29
TRANSPORTATION:			
PROPERTY (EQUIP. & FURN.)	0.00	69,832.00	69,832.00
OTHER SUPPORT SERVICES:			
PROPERTY (EQUIP. & FURN.)	351.34	0.00	(351.34)
FACILITY ACQUISITION & CONSTRUCTION SERVICES:			
PROPERTY ACQUISITION	82.54	0.00	(82.54)
OUTSIDE CONTRACTORS	<u>18,990.04</u>	<u>200,000.00</u>	<u>181,009.96</u>
 TOTAL EXPENDITURES	 <u>28,762.63</u>	 <u>\$ 466,376.00</u>	 <u>\$ 437,613.37</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 152,200.18		
 UNENCUMBERED CASH, JULY 1, 2009	 <u>456,611.22</u>		
 UNENCUMBERED CASH, JUNE 30, 2010	 \$ 608,811.40		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 7 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>DRIVER TRAINING FUND</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS - STATE AID	\$ 1,300.00	\$ 1,500.00	\$ (200.00)
OTHER REVENUE FROM LOCAL SOURCE	4,885.60	4,500.00	385.60
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	8,521.50	3,000.00	5,521.50
<b>TOTAL CASH RECEIPTS</b>	<u>14,707.10</u>	<u>\$ 9,000.00</u>	<u>\$ 5,707.10</u>
<u>EXPENDITURES:</u>			
INSTRUCTION :			
SALARIES	3,477.00	\$ 5,500.00	\$ 2,023.00
EMPLOYEE BENEFITS	289.86	550.00	260.14
SUPPLIES	523.24	450.00	(73.24)
VEHICLE OPERATIONS, MAINTENANCE SERVICES:			
INSURANCE	396.00	500.00	104.00
FUEL	21.00	2,000.00	1,979.00
PROPERTY (EQUIP. & FURN.)	0.00	15,000.00	15,000.00
<b>TOTAL EXPENDITURES</b>	<u>4,707.10</u>	<u>\$ 24,000.00</u>	<u>\$ 19,292.90</u>
RECEIPTS OVER (UNDER) EXPENDITURES	10,000.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>15,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 25,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 8 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>FOOD SERVICE FUND</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS SCHOOL FOOD ASSISTANCE	\$ 1,894.53	\$ 2,528.00	\$ (633.47)
FEDERAL CHILD NUTRITION PROGRAMS	80,151.70	78,693.00	1,458.70
MEALS	75,575.43	78,740.00	(3,164.57)
MISCELLANEOUS	1,120.12	1,000.00	120.12
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	7,925.81	19,039.00	(11,113.19)
<b>TOTAL CASH RECEIPTS</b>	<u>166,667.59</u>	<u>\$ 180,000.00</u>	<u>\$ (13,332.41)</u>
<u>EXPENDITURES:</u>			
FOOD SERVICE OPERATION:			
SALARIES	40,873.29	\$ 46,000.00	\$ 5,126.71
EMPLOYEE BENEFITS	38,254.49	31,750.00	(6,504.49)
OTHER PURCHASED SERVICES	130.00	0.00	(130.00)
FOOD & SUPPLIES	87,250.85	125,000.00	37,749.15
PROPERTY (EQUIPMENT & FURNISHINGS)	158.96	10,000.00	9,841.04
OTHER	0.00	7,250.00	7,250.00
<b>TOTAL EXPENDITURES</b>	<u>166,667.59</u>	<u>\$ 220,000.00</u>	<u>\$ 53,332.41</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>40,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 40,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 9 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>PROFESSIONAL DEVELOPMENT FUND</b>			
<u>CASH RECEIPTS:</u>			
REIMBURSEMENTS	\$ 522.02	\$ 0.00	\$ 522.02
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	10,023.14	10,000.00	23.14
<b>TOTAL CASH RECEIPTS</b>	<b>10,545.16</b>	<b>\$ 10,000.00</b>	<b>\$ 545.16</b>
<u>EXPENDITURES:</u>			
INSTRUCTIONAL SUPPORT STAFF:			
SALARIES	2,816.25	\$ 5,000.00	\$ 2,183.75
EMPLOYEE BENEFITS	211.58	210.00	(1.58)
PURCHASED PROFESSIONAL & TECH. SERVICES	3,158.80	5,000.00	1,841.20
OTHER PURCHASED SERVICES	2,000.46	9,440.00	7,439.54
SUPPLIES	2,324.87	2,500.00	175.13
OTHER	0.00	5,000.00	5,000.00
OTHER SUPPLEMENTAL SERVICE:			
SALARIES	0.00	2,600.00	2,600.00
EMPLOYEE BENEFITS	33.20	250.00	216.80
<b>TOTAL EXPENDITURES</b>	<b>10,545.16</b>	<b>\$ 30,000.00</b>	<b>\$ 19,454.84</b>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	20,000.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 20,000.00		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 10 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>SPECIAL EDUCATION FUND</b>			
<u>CASH RECEIPTS:</u>			
TRANSFER FROM GENERAL FUND	\$ 239,988.00	\$ 249,855.00	\$ (9,867.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>163,559.66</u>	<u>175,145.00</u>	<u>(11,585.34)</u>
<b>TOTAL CASH RECEIPTS</b>	<u>403,547.66</u>	<u>\$ 425,000.00</u>	<u>\$ (21,452.34)</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
OTHER PURCHASED SERVICES - PAYMENT TO COOP	345,348.92	\$ 400,860.00	\$ 55,511.08
SUPPLIES	0.00	1,000.00	1,000.00
PROPERTY (EQUIP. & FURN.)	1,685.98	5,000.00	3,314.02
VEHICLE OPERATING SERVICES:			
SALARIES	13,655.87	10,000.00	(3,655.87)
EMPLOYEE BENEFITS	1,884.65	1,790.00	(94.65)
OTHER PURCHASED SERVICES	8,996.26	9,525.00	528.74
SUPPLIES, FUEL	2,594.99	2,500.00	(94.99)
EQUIPMENT (INCLUDING BUSES)	0.00	64,325.00	64,325.00
VEHICLE SERVICES & MAINTENANCE SERVICES:			
PURCHASED PROPERTY SERVICES	4,380.99	0.00	(4,380.99)
PROPERTY (EQUIP. & FURN.)	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
<b>TOTAL EXPENDITURES</b>	<u>378,547.66</u>	<u>\$ 500,000.00</u>	<u>\$ 121,452.34</u>
RECEIPTS OVER (UNDER) EXPENDITURES	25,000.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>75,168.31</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 100,168.31</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 11 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>VOCATIONAL EDUCATION FUND</b>			
<u>CASH RECEIPTS:</u>			
REIMBURSEMENTS	\$ 3,252.00	\$ 0.00	\$ 3,252.00
TRANSFER FROM GENERAL FUND	33,532.85	0.00	33,532.85
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	107,474.87	90,000.00	17,474.87
<b>TOTAL CASH RECEIPTS</b>	<b>144,259.72</b>	<b>\$ 90,000.00</b>	<b>\$ 54,259.72</b>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
SALARIES	78,248.05	\$ 80,000.00	\$ 1,751.95
EMPLOYEE BENEFITS	8,897.93	9,450.00	552.07
OTHER PURCHASED SERVICES	0.00	500.00	500.00
SUPPLIES	2,513.06	15,000.00	12,486.94
PROPERTY (EQUIP. & FURN.)	4,768.99	20,000.00	15,231.01
OTHER	0.00	15,050.00	15,050.00
<b>TOTAL EXPENDITURES</b>	<b>94,428.03</b>	<b>\$ 140,000.00</b>	<b>\$ 45,571.97</b>
RECEIPTS OVER (UNDER) EXPENDITURES	49,831.69		
UNENCUMBERED CASH, JULY 1, 2009	50,000.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 99,831.69		
<b>KPERS SPECIAL RETIREMENT CONTRIBUTION FUND</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 135,771.52	\$ 157,595.00	\$ (21,823.48)
<u>EXPENDITURES:</u>			
INSTRUCTION: EMPLOYEE BENEFITS	81,727.01	\$ 95,500.00	\$ 13,772.99
STUDENT SUPPORT: EMPLOYEE BENEFITS	7,221.43	7,000.00	(221.43)
INSTRUCTIONAL SUPPORT: EMPLOYEE BENEFITS	5,883.06	7,500.00	1,616.94
GENERAL ADMINISTRATION: EMPLOYEE BENEFITS	6,357.43	7,000.00	642.57
SCHOOL ADMINISTRATION: EMPLOYEE BENEFITS	12,122.21	15,000.00	2,877.79
OTHER SUPP. SERVICES: EMPLOYEE BENEFITS	3,873.70	5,500.00	1,626.30
OPERATIONS & MAINTENANCE: EMPLOYEE BENEFITS	9,737.57	11,595.00	1,857.43
STUDENT TRANSP. SERVICES: EMPLOYEE BENEFITS	5,579.55	5,500.00	(79.55)
FOOD SERVICE: EMPLOYEE BENEFITS	3,269.56	3,000.00	(269.56)
<b>TOTAL EXPENDITURES</b>	<b>135,771.52</b>	<b>\$ 157,595.00</b>	<b>\$ 21,823.48</b>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 12 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>TEXTBOOK &amp; STUDENT MATERIAL REVOLVING FUND</b>			
<u>CASH RECEIPTS:</u>			
TEXTBOOK RENTAL, FINES, MISCELLANEOUS	\$ 11,719.25		
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	6,214.40		
TOTAL CASH RECEIPTS	<u>17,933.65</u>		
<u>EXPENDITURES:</u>			
TEXTBOOKS	10,272.39		
OTHER SUPPLIES & MATERIALS	230.00		
TOTAL EXPENDITURES	<u>10,502.39</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	7,431.26		
UNENCUMBERED CASH, JULY 1, 2009	72,568.74		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 80,000.00</u>		
 <b>TITLE I</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 59,746.00		
<u>EXPENDITURES:</u>			
INSTRUCTION: SALARIES	55,245.54		
EMPLOYEE BENEFITS	4,375.51		
SUPPLIES	124.95		
TOTAL EXPENDITURES	<u>59,746.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 0.00</u>		
 <b>TITLE I - ARRA</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 14,148.00		
<u>EXPENDITURES:</u>			
INSTRUCTION: SALARIES - ARRA	8,240.61		
EMPLOYEE BENEFITS	7.87		
EMPLOYEE BENEFITS - ARRA	2,562.78		
TOTAL EXPENDITURES	<u>10,811.26</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	3,336.74		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 3,336.74</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 13 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>YAR GRANT</b>			
<u>CASH RECEIPTS:</u>			
REIMBURSEMENT	\$ 2,000.00		
PAWNEE MENTAL HEALTH - YAR GRANT	600.00		
	<u>2,600.00</u>		
TOTAL CASH RECEIPTS	<u>2,600.00</u>		
<u>EXPENDITURES:</u>			
PROPERTY (EQUIP. & FURN.)	2,451.65		
	<u>2,451.65</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	148.35		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	\$ <u>148.35</u>		
 <b>TITLE IV (DRUG FREE)</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 1,622.00		
	<u>1,622.00</u>		
<u>EXPENDITURES:</u>			
SUPPLIES	1,622.00		
	<u>1,622.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	\$ <u>0.00</u>		
 <b>CONTINGENCY RESERVE</b>			
<u>CASH RECEIPTS:</u>			
TRANSFER FROM GENERAL FUND	\$ 0.00		
	<u>0.00</u>		
<u>EXPENDITURES:</u>			
UTILITIES	0.00		
	<u>0.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	292,776.00		
	<u>292,776.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	\$ <u>292,776.00</u>		



UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 14 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>09-10 ACTUAL</u>	<u>09-10 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<b>TITLE II-A</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 16,407.00		
 <u>EXPENDITURES:</u>			
INSTRUCTION - SALARIES	15,172.06		
- BENEFITS	<u>1,234.94</u>		
TOTAL EXPENDITURES	<u>16,407.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 0.00</u></u>		
 <b>TITLE II-D</b>			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 434.00		
ARRA	<u>1,068.00</u>		
TOTAL CASH RECEIPTS	<u>1,502.00</u>		
 <u>EXPENDITURES:</u>			
OTHER PURCHASED SERVICES	434.00		
PROPERTY (EQUIP. & FURN.) - ARRA	<u>1,068.00</u>		
TOTAL EXPENDITURES	<u>1,502.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 0.00</u></u>		
 <b>RURAL EDUCATION ACHIEVEMENT PROGRAM</b>			
<u>CASH RECEIPTS:</u>			
USDE REAP GRANT	\$ 24,916.00		
 <u>EXPENDITURES:</u>			
PROPERTY (EQUIP. & FURN.)	<u>24,916.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 0.00</u></u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 15 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>BOND AND INTEREST FUND</b>			
<u>CASH RECEIPTS:</u>			
AD VALOREM PROPERTY TAXES -2008	\$ 3,759.24	\$ 4,689.00	\$ (929.76)
-2009	166,319.74	159,746.00	6,573.74
DELINQUENT PROPERTY TAX	2,100.61	1,772.00	328.61
MOTOR VEHICLE TAX	18,388.39	15,312.00	3,076.39
RECREATIONAL VEHICLE TAX	628.21	722.00	(93.79)
	<u>191,196.19</u>	<u>182,241.00</u>	<u>8,955.19</u>
TOTAL TAXES AND SHARED REVENUE			
STATE SOURCES:			
STATE OF KANSAS	74,710.00	74,711.00	(1.00)
	<u>265,906.19</u>	<u>\$ 256,952.00</u>	<u>\$ 8,954.19</u>
TOTAL CASH RECEIPTS			
<u>EXPENDITURES:</u>			
INTEREST	27,622.50	\$ 27,623.00	\$ 0.50
COMMISSION & POSTAGE	0.00	100.00	100.00
PRINCIPAL	230,000.00	230,000.00	0.00
	<u>257,622.50</u>	<u>\$ 257,723.00</u>	<u>\$ 100.50</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	8,283.69		
UNENCUMBERED CASH, JULY 1, 2009	374,688.23		
	<u>382,971.92</u>		
UNENCUMBERED CASH, JUNE 30, 2010	\$		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 16 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>09-10 ACTUAL</u>	<u>09-10 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<b>SCHOLARSHIP FUND - LEWIS</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 1,223.07		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	1,652.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(428.93)		
UNENCUMBERED CASH, JULY 1, 2009	61,750.51		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 61,321.58		
 <b>SCHOLARSHIP FUND - NOLTE</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 86.31		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	125.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(38.69)		
UNENCUMBERED CASH, JULY 1, 2009	4,449.61		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 4,410.92		
 <b>SCHOLARSHIP FUND - EDDY</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 41.13		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	50.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(8.87)		
UNENCUMBERED CASH, JULY 1, 2009	2,114.66		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 2,105.79		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 17 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>SCHOLARSHIP FUND - GRUTZMACHER-GREGG</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 169.87		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	250.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(80.13)		
UNENCUMBERED CASH, JULY 1, 2009	8,760.66		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 8,680.53		
 <b>SCHOLARSHIP FUND - PAULSEN</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 27.58		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	40.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(12.42)		
UNENCUMBERED CASH, JULY 1, 2009	1,451.79		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 1,439.37		
 <b>SCHOLARSHIP FUND - DECHANT</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 47.81		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	175.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(127.19)		
UNENCUMBERED CASH, JULY 1, 2009	2,528.08		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 2,400.89		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 18 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>SCHOLARSHIP FUND - SCHANE</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 776.14		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	1,155.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(378.86)		
UNENCUMBERED CASH, JULY 1, 2009	35,910.83		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 35,531.97		
 <b>SCHOLARSHIP FUND - KOELLING</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 380.49		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	750.00		
RECEIPTS OVER (UNDER) EXPENDITURES	(369.51)		
UNENCUMBERED CASH, JULY 1, 2009	19,773.17		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 19,403.66		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 19 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>SCHOLARSHIP FUND - HEFTY</b>			
<u>CASH RECEIPTS:</u>			
INTEREST	\$ 65.83		
PATRON DONATIONS	<u>3,053.55</u>		
TOTAL CASH RECEIPTS	<u>3,119.38</u>		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>500.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	2,619.38		
UNENCUMBERED CASH, JULY 1, 2009	<u>3,392.67</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 6,012.05</u></u>		
 <b>SCHOLARSHIP FUND - CASEY</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ <u>60.53</u>		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>0.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	60.53		
UNENCUMBERED CASH, JULY 1, 2009	<u>3,055.37</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 3,115.90</u></u>		
 <b>SCHOLARSHIP FUND - KROTH</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ <u>1,245.33</u>		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>1,618.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	(372.67)		
UNENCUMBERED CASH, JULY 1, 2009	<u>43,510.42</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 43,137.75</u></u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 3  
PAGE 20 OF 20

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
<b>SCHOLARSHIP FUND - MARTEN</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ 58.28		
PATRON DONATIONS	<u>1,000.00</u>		
TOTAL CASH RECEIPTS	<u>1,058.28</u>		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>500.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	558.28		
UNENCUMBERED CASH, JULY 1, 2009	<u>2,717.30</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 3,275.58</u>		
 <b>SCHOLARSHIP FUND - CECIL L. PAULSEN</b>			
<u>CASH RECEIPTS:</u>			
INTEREST INCOME	\$ <u>1,132.54</u>		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>1,205.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	(72.46)		
UNENCUMBERED CASH, JULY 1, 2009	<u>51,739.57</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 51,667.11</u>		
 <b>SCHOLARSHIP FUND - CHUCK LADNER MEMORIAL</b>			
<u>CASH RECEIPTS:</u>			
PATRON DONATIONS	\$ <u>0.00</u>		
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>400.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	(400.00)		
UNENCUMBERED CASH, JULY 1, 2009	<u>400.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 4

AGENCY FUNDS  
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

STUDENT ORGANIZATION FUNDS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>ONAGA HIGH SCHOOL:</u>				
CLASS OF 2010	3,982.89	2,269.00	6,251.89	0.00
CLASS OF 2011	2,712.81	11,779.93	10,666.69	3,826.05
CLASS OF 2012	1,948.27	2,026.26	412.09	3,562.44
CLASS OF 2013	0.00	1,803.29	252.09	1,551.20
BOOSTER CLUB	1,341.20	418.00	631.06	1,128.14
FORENSICS	201.84	0.00	71.81	130.03
SPIRIT/DANCE	29.85	0.00	0.00	29.85
DRILL TEAM	587.41	6,590.45	7,116.78	61.08
SPIRIT/WRESTLING	13.86	300.00	190.10	123.76
SPIRIT/B-BALL	96.80	335.00	431.80	0.00
FACULTY	0.42	175.00	97.44	77.98
FBLA	3,424.29	975.50	1,188.39	3,211.40
FFA	7,391.22	16,273.00	16,662.04	7,002.18
FHA/FCCLA	3,296.00	26,786.40	26,828.12	3,254.28
KAYS	499.51	814.48	529.99	784.00
LIBRARY CLUB	97.11	43.00	0.00	140.11
NATIONAL HONOR SOCIETY	244.66	72.00	175.50	141.16
"O" CLUB	1,446.25	350.00	588.35	1,207.90
R-SQUAD	144.97	1,113.12	999.05	259.04
SCHOLARS BOWL CLUB	552.49	440.00	330.67	661.82
SPANISH CLUB	2,947.18	5,519.30	7,861.49	604.99
CHESS	823.74	2,334.07	1,022.97	2,134.84
STUDENT COUNCIL	387.45	6,795.78	6,713.85	469.38
YEARBOOK CLUB	5,466.20	12,855.61	13,873.84	4,447.97
<b>SUBTOTAL ONAGA HIGH SCHOOL</b>	<b>37,636.42</b>	<b>100,069.19</b>	<b>102,896.01</b>	<b>34,809.60</b>
<u>ONAGA GRADE SCHOOL:</u>				
YEARBOOK	544.56	1,430.00	1,391.34	583.22
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 38,180.98</b>	<b>\$ 101,460.53</b>	<b>\$ 104,287.35</b>	<b>\$ 35,392.82</b>



UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

(This Page Intentionally Left Blank)

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 5  
PAGE 1 OF 2

DISTRICT ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUND	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GATE RECEIPTS							
ONAGA HIGH SCHOOL:							
ATHLETICS	\$ 12,609.55	\$ 0.00	\$ 28,355.46	\$ 24,192.63	\$ 16,772.38	\$ 0.00	\$ 16,772.38
ONAGA GRADE SCHOOL:							
ATHLETICS	7,979.58	0.00	5,837.00	7,336.49	6,480.09	0.00	6,480.09
SUBTOTAL GATE RECEIPTS	20,589.13	0.00	34,192.46	31,529.12	23,252.47	0.00	23,252.47
SCHOOL PROJECT FUNDS							
ONAGA HIGH SCHOOL:							
BAND TRIP PROJECT	1,636.05	0.00	597.61	1,135.25	1,098.41	0.00	1,098.41
BAND SUPPLIES	2,257.98	0.00	1,751.39	420.04	3,589.33	0.00	3,589.33
PLAY-MUSICAL PROJECT	1,467.49	0.00	5,388.34	3,421.96	3,433.87	0.00	3,433.87
STUDENT ACTIVITY PROJECTS	2,478.67	0.00	25,465.62	27,086.02	858.27	0.00	858.27
SOLAR CAR	2,655.79	0.00	506.12	44.50	3,117.41	0.00	3,117.41
VO AG PROJECT	2,000.72	0.00	5,033.50	4,628.60	2,405.62	0.00	2,405.62
SUBTOTAL ONAGA HIGH SCHOOL	12,496.70	0.00	38,742.58	36,736.37	14,502.91	0.00	14,502.91

(Continued)

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 5  
PAGE 2 OF 2

DISTRICT ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUND	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>SCHOOL PROJECT FUNDS (Continued)</b>							
ONAGA GRADE SCHOOL:							
BOOK FAIR PROJECT	\$ 448.15	\$ 0.00	\$ 2,788.59	\$ 2,866.34	\$ 370.40	\$ 0.00	\$ 370.40
LOCKS PROJECT	231.69	0.00	21.50	0.00	253.19	0.00	253.19
CHEERLEADERS PROJECT	496.63	0.00	0.00	0.00	496.63	0.00	496.63
PICTURES PROJECT	3,878.01	0.00	314.00	1,274.09	2,917.92	0.00	2,917.92
POP PROJECT	398.99	0.00	2,005.20	2,285.42	118.77	0.00	118.77
STUDENT ACTIVITY PROJECT	1,951.72	0.00	2,375.86	2,144.56	2,193.02	0.00	2,193.02
<b>SUBTOTAL ONAGA GRADE SCHOOL</b>	<b>7,415.19</b>	<b>0.00</b>	<b>7,505.15</b>	<b>8,570.41</b>	<b>6,349.93</b>	<b>0.00</b>	<b>6,349.93</b>
<b>SUBTOTAL SCHOOL PROJECT FUNDS</b>	<b>19,911.89</b>	<b>0.00</b>	<b>46,247.73</b>	<b>45,306.78</b>	<b>20,852.84</b>	<b>0.00</b>	<b>20,852.84</b>
<b>TOTAL DISTRICT ACTIVITY FUNDS</b>	<b>\$ 40,501.02</b>	<b>\$ 0.00</b>	<b>\$ 80,440.19</b>	<b>\$ 76,835.90</b>	<b>\$ 44,105.31</b>	<b>\$ 0.00</b>	<b>\$ 44,105.31</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Unified School District No. 322 is a municipal corporation governed by an elected seven-member board. These financial statements present Unified School District No. 322 (the primary government). The district has no component units.

B. Fund accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the district for the fiscal year 2010:

Governmental funds

General fund--to account for all financial resources except those required to be accounted for in another fund.

Special revenue funds--to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt service fund --to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Fiduciary funds

Trust and agency funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

C. Basis of Accounting

Statutory Basis of Accounting --The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund which the transfer is made.

The school district has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the school district to use the statutory basis of accounting.

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Departure from accounting principles generally accepted in the United States of America -- The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense and liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

D. Reimbursements

The district records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

E. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

USD #322 prepared the budget in a timely manner prior to August 1<sup>st</sup> and adopted the budget by August 25<sup>th</sup>. The timing of the budget publication on August 6th and the public hearing held on August 17th did not comply with K.S.A. 79-2929 and 79-2933.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The KPERS Special Retirement Contribution Fund was increased from \$121,206 to \$157,595. The General Fund maximum legal budget per the State Board of Education was set at \$2,578,914.00 on May 26, 2010.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds: Textbook, Contingency Reserve, and federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 8% per annum for calendar year 2009 and 7% per annum for calendar year 2010. This interest is retained by the county.

Taxes levied to finance the budget are made available to the district after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

K.S.A. 75-3317 through 75-3322 makes mandatory the purchase of products offered by Kansas industries for the blind and severely disabled. "The Kansas Use Law" states that when a unified school district has need to purchase products such as those listed in the Kansas State Use Catalog, it is a violation of Kansas law to purchase from any source other than those specified on the website or catalog. USD #322 did purchase \$1,044.80 from these industries in fiscal year 2009-2010 but reasonably not all janitorial or office supplies needed throughout the school year were purchased from those specified by the State.

K.S.A. 72-6760 requires expenditure amounts greater than \$20,000 for construction or purchase of materials, goods/wares to be awarded per sealed bid procedures to the lowest bidder. USD #322 did not meet the sealed bid requirements for the purchase of \$24,912.56 of desktops and laptops as a part of the district's technology plan.

Kansas statutes require the budget and notice of public hearing to be published on or before August 5th. Unified School District #322 published their budget August 6th. The public hearing is to be on or before August 15th but at least 10 days after publication of the notice. The public hearing for Unified School District #322 was August 17th, 2009.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

3. DEPOSITS AND INVESTMENTS (cont.)

for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the district's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2010.

At June 30, 2010, the carrying amount of the district's deposits, including certificates of deposit, was \$1,809,317.27 and the bank balance was \$2,133,032.17. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$293,137.75 was covered by FDIC insurance and the remaining \$1,839,894.42 was collateralized with securities held by the pledging financial institutions' agents in the district's name.

*Custodial credit risk – investments.* At year-end the district had no investments.

4. LONG-TERM DEBT

Changes in long-term liabilities for the Unified School District No. 322 for the year ended June 30, 2010, were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS:										
REFUNDING SERIES 2004	3.00 - 4.00%	06/28/2004	\$ 1,695,000.00	10/01/2012	\$ 860,000.00	\$ -	\$ 230,000.00	\$ (230,000.00)	\$ 630,000.00	\$ 27,622.50
TOTALS					\$ 860,000.00	\$ -	\$ 230,000.00	\$ (230,000.00)	\$ 630,000.00	\$ 27,622.50

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	YEAR						TOTAL
	2011	2012	2013	2014	2015	2016-2020	
PRINCIPAL:							
GENERAL OBLIGATION BONDS - SERIES 2004	\$ 235,000.00	\$ 245,000.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 630,000.00
INTEREST:							
GENERAL OBLIGATION BONDS - SERIES 2004	19,540.00	10,655.00	3,000.00	-	-	-	33,195.00
TOTAL PRINCIPAL AND INTEREST	\$ 254,540.00	\$ 255,655.00	\$ 153,000.00	\$ -	\$ -	\$ -	\$ 663,195.00

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Original Amount
General Fund	Transfer to Capital Outlay	K.S.A. 72-6428	159,101.05
General Fund	Transfer to Special Educ.	K.S.A. 72-6428	239,988.00
General Fund	Transfer to Vocational	K.S.A. 72-6428	33,532.85
General Fund	Transfer to K-12 At-Risk	K.S.A. 72-6428	170,109.10
Supplemental General Fund	Transfer to Driver Educ.	K.S.A. 72-6433	8,521.50
Supplemental General Fund	Transfer to Food Service	K.S.A. 72-6433	7,925.81
Supplemental General Fund	Transfer to Professional Educ.	K.S.A. 72-6433	10,023.14
Supplemental General Fund	Transfer to Special Educ.	K.S.A. 72-6433	163,559.66
Supplemental General Fund	Transfer to Vocational	K.S.A. 72-6433	107,474.87
Supplemental General Fund	Transfer to Textbook	K.S.A. 72-6433	6,214.40
Supplemental General Fund	Transfer to K-12 At-Risk	K.S.A. 72-6433	44,922.30

6. DEFINED BENEFIT PENSION PLAN

Plan description. The Unified School District No. 322, Onaga, Kansas, participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provide retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 8.57% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. State of Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2010, 2009, and 2008 were \$248,468,186, \$242,277,363, and \$220,815,154, respectively, equal to the required contributions for each year.

7. OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the district makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.



UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

8. FRINGE BENEFITS

All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage. If an employee elects dependent coverage, the district is required to contribute an additional 35% toward the dependent premium cost.

All teachers and classified personnel have the opportunity to voluntarily participate in the District's Plan 125, An Employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

- A. Group Health Insurance
- B. Salary Protection / Disability
- C. Group Life Insurance
- D. Reimbursement for out-of-pocket medical expenses
- E. Reimbursement for out-of-pocket dependent care expenses

9. COMPENSATED ABSENCES

The District's policies regarding vacation and discretionary leave are:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non-accumulative bereavement leave.

The principals are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification in the following schedule:

Classification	Sick Leave	Accumulative Time	Personal Leave	Bereavement Leave
12-month employee	12 days	90 days	3 days	2 days
10.5-month employee	11 days	80 days	3 days	2 days
9-month employee	9 days	60 days	2 days	2 days

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

9. COMPENSATED ABSENCES (cont.)

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district.

Paid vacation is allowed for 12-month classified employees only, based on duration of employment. No vacation is payable in the first year of employment, two weeks are payable in years two through six and three weeks are payable in years seven and above.

Three paid holidays are allowed for 12-month classified employees.

The classified employee's unused personal leave may accumulate as sick leave.

Liability for compensated absences is not reflected in the financial statements.

10. COMMITMENTS AND CONTINGENCIES

Litigation As of the audit date, there is no litigation pending which involves the Unified School District No. 322.

Grant program involvement In the normal course of operations, the district participates in various Federal or State grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

11. COMPLIANCE WITH K.S.A. 72-6417(d) AND K.S.A. 72-6434(d)

K.S.A. 72-6417(d) and K.S.A. 72-6434(d) require the school district to record any payment of general state aid that is due to be paid during the month of June and is paid to the school district after June 30 as a receipt for the school year ending on June 30. This year due to lack of state funds, schools were forced to record the last two payments from KPERS as received in June even though the final electronic funds transfer did not arrive until July 8, 2010. Our audit reflects these payments as deposits in transit for the district. Only the General and Supplemental General state aid monies have statutory authority to record these payments in June. The following shows the revenue as required by the statutes.

(The remainder of this page is intentionally left blank.)

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

STATUTORY REVENUES AND EXPENDITURES - STATUTORY AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

GENERAL FUND

		STATUTORY TRANSACTIONS	BUDGET	VARIANCE - OVER (UNDER)
<u>STATUTORY REVENUES:</u>				
GENERAL PROPERTY TAXES:				
AD VALOREM PROPERTY TAXES	-2008	\$ 5,989.55	\$ 17,272.00	\$ (11,282.45)
	-2009	293,133.22	280,612.00	12,521.22
DELINQUENT PROPERTY TAX		2,950.35	3,110.00	(159.65)
GENERAL STATE AID		1,905,198.00	2,054,978.00	(149,780.00)
SPECIAL EDUCATION AID		239,988.00	249,855.00	(9,867.00)
ARRA STABILIZATION		131,655.00	131,655.00	0.00
REIMBURSEMENTS		32,348.10	0.00	32,348.10
TOTAL STATUTORY REVENUES		<u>2,611,262.22</u>	<u>\$ 2,737,482.00</u>	<u>\$ (126,219.78)</u>
<u>EXPENDITURES:</u>				
INSTRUCTION		992,036.54	\$ 1,207,495.00	\$ 215,458.46
INSTRUCTION - ARRA		93,657.72	0.00	(93,657.72)
STUDENT SUPPORT SERVICES		49,398.65	71,319.00	21,920.35
INSTRUCTIONAL SUPPORT STAFF		103,539.98	126,787.00	23,247.02
INSTRUCTIONAL SUPPORT STAFF - ARRA		8,959.69	0.00	(8,959.69)
GENERAL ADMINISTRATION		132,394.09	139,411.00	7,016.91
GENERAL ADMINISTRATION - ARRA		3,063.38	0.00	(3,063.38)
SCHOOL ADMINISTRATION		202,583.41	217,415.00	14,831.59
SCHOOL ADMINISTRATION - ARRA		3,357.23	0.00	(3,357.23)
OPERATIONS AND MAINTENANCE		166,368.68	202,257.00	35,888.32
OPERATIONS AND MAINTENANCE - ARRA		11,675.56	0.00	(11,675.56)
STUDENT TRANSPORTATION SERVICES		160,080.03	168,000.00	7,919.97
STUDENT TRANSPORTATION SERVICES - ARRA		4,580.44	0.00	(4,580.44)
OTHER SUPPLEMENTAL SERVICES		69,724.34	75,443.00	5,718.66
OTHER SUPPLEMENTAL SERVICES - ARRA		6,360.98	0.00	(6,360.98)
COMMUNITY SERVICE		750.38	1,500.00	749.62
OUTGOING TRANSFERS		602,731.00	527,855.00	(74,876.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX		0.00	(158,568.00)	(158,568.00)
LEGAL FUND BUDGET		2,611,262.10	2,578,914.00	(32,348.10)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS		0.00	32,348.10	32,348.10
TOTAL EXPENDITURES		<u>2,611,262.10</u>	<u>\$ 2,611,262.10</u>	<u>\$ (0.00)</u>
REVENUES OVER (UNDER) EXPENDITURES		0.12		
MODIFIED UNENCUMBERED CASH, JULY 1, 2009		0.11		
MODIFIED UNENCUMBERED CASH, JUNE 30, 2010		<u>\$ 0.23</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010

STATUTORY REVENUES AND EXPENDITURES - STATUTORY AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**SUPPLEMENTAL GENERAL FUND**

		STATUTORY TRANSACTIONS	BUDGET	VARIANCE - OVER (UNDER)
<u>STATUTORY REVENUES:</u>				
GENERAL PROPERTY TAXES:				
AD VALOREM PROPERTY TAXES	-2008	\$ 7,049.30	\$ 13,285.00	\$ (6,235.70)
	-2009	378,064.16	356,115.00	21,949.16
DELINQUENT PROPERTY TAX		3,925.65	3,325.00	600.65
MOTOR VEHICLE TAX		30,651.72	27,764.00	2,887.72
RECREATIONAL VEHICLE TAX		3,839.29	1,311.00	2,528.29
SUPPLEMENTAL STATE AID		242,059.00	320,485.00	(78,426.00)
ARRA STABILIZATION		82,242.00	0.00	82,242.00
TOTAL STATUTORY REVENUES		<u>747,831.12</u>	<u>\$ 722,285.00</u>	<u>\$ 25,546.12</u>
<u>EXPENDITURES:</u>				
INSTRUCTION - ARRA		82,242.00	\$ 0.00	\$ (82,242.00)
INSTRUCTION		65,050.00	156,000.00	90,950.00
INSTRUCT. SUPPORT SERVICES		5,091.70	5,000.00	(91.70)
GENERAL ADMINISTRATION		2,929.83	3,000.00	70.17
SCHOOL ADMINISTRATION		4,332.60	7,000.00	2,667.40
OPERATIONS & MAINTENANCE		157,477.55	187,000.00	29,522.45
OTHER SUPPLEMENTAL SERVICES		64,234.64	69,482.00	5,247.36
TRANSFERS OUT		348,641.68	302,518.00	(46,123.68)
TOTAL EXPENDITURES		<u>730,000.00</u>	<u>\$ 730,000.00</u>	<u>\$ 0.00</u>
REVENUES OVER (UNDER) EXPENDITURES		17,831.12		
MODIFIED UNENCUMBERED CASH, JULY 1, 2009		<u>7,714.49</u>		
MODIFIED UNENCUMBERED CASH, JUNE 30, 2010		<u>\$ 25,545.61</u>		

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

(This Page Intentionally Left Blank)

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 322  
ONAGA, KANSAS  
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 1

COMPARISON OF DEPOSITORY SECURITY WITH FUNDS ON DEPOSIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	F.D.I.C. COVERAGE	SECURITY PLEDGED		TOTAL COVERAGE	FUNDS ON DEPOSIT 06/30/10	FUNDS AT RISK 06/30/10
		PAR VALUE	MARKET VALUE			
<b>BANK</b>						
MORRILL & JAMES BANK, ONAGA, KANSAS:						
TIME DEPOSITS	\$ 250,000.00	\$ 2,300,000.00	\$ 2,496,903.47	\$ 2,746,903.47	\$ 2,089,894.42	\$ 0.00
SUBTOTAL	250,000.00	2,300,000.00	2,496,903.47	2,746,903.47	2,089,894.42	0.00
<b>THE FARMERS STATE BANK, HOLTON, KANSAS:</b>						
TIME DEPOSITS	43,137.75	0.00	0.00	43,137.75	43,137.75	0.00
SUBTOTAL	43,137.75	0.00	0.00	43,137.75	43,137.75	0.00
<b>TOTALS</b>	\$ 293,137.75	\$ 2,300,000.00	\$ 2,496,903.47	\$ 2,790,041.22	\$ 2,133,032.17	\$ 0.00